## **FISCAL NOTE**

## HB 611 - SB 1091

March 27, 1997

**SUMMARY OF BILL:** Extends the sales tax exemption currently in effect for a boat which is removed from the state within 3 days of taking possession of such boat, to a boat removed within **5 days** of taking possession.

## **ESTIMATED FISCAL IMPACT:**

Decrease State Revenues - Not Significant Decrease Local Govt. Revenues - Not Significant

Assumes that any decrease in sales tax revenues realized from boats which would not be taxable under the provisions of this bill, that would have been taxable in its absence, would not be significant.

## **CERTIFICATION:**

This is to duly certify that the information contained herein is true and correct to the best of my knowledge.

James A. Davenport, Executive Director

Stones a. Lowenger